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STATUTORY INSTRUMENTS

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**2008 No. 3159**

The Authorised Investment Funds (Tax)  
(Amendment No. 3) Regulations 2008

**Amendment of regulation 10**

5. After paragraph (3) of regulation 10 (general rule for loan relationships: exclusion of capital profits, gains or losses) insert—

“(4) This regulation is subject to regulation 14B (tax treatment of qualified investor schemes).”.